

STATE OF MARYLAND  
Statement of Changes in Fund Balances by Agency (a)  
Special, Federal, Current Unrestricted and Current Restricted Funds for the Fiscal Year Ended June 30, 1991

Agency	Fund	Beginning Balance	Revenues	Expenditures	Net Transfers	Ending Balance
Boy's Village of Maryland	Special	6,861	1,189	(3,362)		11,412
	Federal		77,056	77,056		
Total		6,861	78,245	73,694		11,412
Charles H. Hickey, Jr. School	Special	33,855	27,516	13,728		47,643
	Federal		825,993	825,993		
Total		33,855	853,509	839,721		47,643
Juvenile Services Agency Youth Centers	Special	12,574	24,957	21,270		16,261
	Federal		464,711	464,711		
Total		12,574	489,668	485,981		16,261
Alfred D. Noyes' Children's Center	Special	1,393	633	(31)		2,057
	Federal		47,892	47,892		
Total		1,393	48,525	47,861		2,057
J. DeWeese Carter Center	Federal		760	760		
STATE AND LOCAL FACILITIES LOANS:						
State and Local Facilities Loan of 1987 - Second Issue	Special	13,112	(13,112)			
State and Local Facilities Loan of 1988 - First Issue	Special	113,486	(113,486)			
State and Local Facilities Loan of 1988 - Second Issue	Special	46,903	(46,903)			
State and Local Facilities Loan of 1989 - First Issue	Special	105,748	(105,748)			
GRAND TOTALS	Special	458,471,411	2,063,729,234	2,061,262,647	(189,483,824)	271,454,174
	Federal		1,989,662,181	1,989,720,164	57,983	
	Unrestricted	139,328,577	1,235,258,513	1,264,026,296	(19,492,454)	91,068,340
	Restricted	221,427	262,183,996	261,664,112	267,339	1,008,650
Total		\$598,021,415	\$5,550,833,924	\$5,576,673,219	(\$208,650,956)	\$363,531,164

( ) Denotes red figure

- (a) This schedule is shown on a basis in accordance with Generally Accepted Accounting Principles (GAAP) and not on a Budgetary Basis. Expenditures are recognized when obligations are incurred as a result of receipt of goods and services. Federal Fund revenue recognition is on a basis consistent with GAAP whereby revenue is recognized only when an expenditure has been incurred.
- (b) This amount includes a Reserve for Uncollected Receivables in the amount of \$15,076,853 which is not available for funding current year operations.

SCHEDULE C-1